

College Station ISD
Parent Teacher Organization (PTO)
Bylaws



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CSISD PTO Bylaws

Article I: Name

The name of this organization shall be Parent Teacher Organization (PTO) of College Station, Texas, otherwise known as Citywide PTO.

Article II: Purposes & Objectives

The purpose of this organization is to be a supportive role in the educational process and shall be developed through programs, committees and projects. The objectives are to help create and provide: an environment for the enjoyment of learning, an enthusiasm for the fun of learning and the highest, most advantageous standards available to help achieve the optimal potential in the education process.

The document is intended to cover Citywide PTO, as well as all subordinate organizations.

The PTO shall be operated exclusively for charitable, scientific, literacy or educational purposes as defined in Section 501(c) (3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.

Article III: Policies

Section 1: This organization shall be non-commercial, non-sectarian, and non-partisan. No commercial enterprise and no candidate shall be endorsed by it. Neither the name of the organization nor the name of its officers in their official capacities shall be used in any connection with commercial concern or with any partisan interest for any purpose other than the regular work of the organization.

Section 2: The organization shall not seek to direct the administrative activities of the school or to control its policies.

Section 3: This organization may cooperate with other organizations and agencies active in child welfare, such as conference groups or coordinating councils, provided this organization makes no commitments which binds its members.

Article IV: Membership

Section 1: Any parent, guardian, or teacher who subscribes to the objectives and basic policies of this organization may become a member of this organization subject only to compliance with the provisions of the bylaws. Membership in this organization shall be available without regard to race, color, creed, national origin, or gender. All members are volunteers and unpaid.

Section 2: An annual enrollment of members may be conducted at which time dues may be paid, if the Board has voted to collect dues. Additional members shall be accepted at any time, but dues are not prorated.

Section 3: Dues shall be determined by the Board and reviewed annually, if elected to collect dues.

Section 4: Membership coincides with the academic year.

Article V: PTO Board

Section 1: The required officers on the PTO Board shall consist of the President, Secretary, Treasurer, the principal of the school or a representative appointed by the principal, and a school faculty member (teacher representative). Other positions can be defined independently by each campus Board. All elected Officers will comprise the PTO Board.

Section 2: The duties of the PTO Board shall be:

- A. To transact necessary business in intervals between organization meetings and to conduct such other business as may be referred to it by the organization;
- B. To create or dissolve Standing Committees and approve their work;
- C. To present reports at the regular meetings of the organizations;
- D. To appoint an auditing committee to audit the Treasurer's accounts from the previous year;
- E. To prepare and submit to the organization for approval a budget for the fiscal year;
- F. To approve routine bills.

Section 3: The Principal and Teacher Representative shall be considered as an ex-officio member, and does not have the ability to vote.

Section 4: Special meetings of the Board may be called by the President or by a majority of the members of the Board. A majority of the members present, excluding non-voting members shall constitute a quorum.

Article VI: Officer Board Elections

Section 1: If possible, the President shall be nominated from the existing PTO Board for continuity.

Section 2: Officers for the following school year shall be elected each Spring by the current PTO

membership.

Section 3: The new Board shall assume their official duties at the close of the last regular meeting of the school year and shall serve for a term of one year.

Section 4: At the close of the last regular Board meeting, the old Board is dissolved; members can not make motions, vote or serve on committees unless they are elected to the new Board. The exception to this will be the Treasurer who will be able to transact business till the close of the fiscal year, July 31.

Section 5: Once elected, Board members shall have the privilege of making motions, serving on committees and voting.

Section 6: No person shall be eligible to serve more than two consecutive terms in the same office, unless agreed upon by a two-thirds vote of the Board.

Section 7: Any office and additional offices can be added or deleted on a year to year basis as deemed appropriate and necessary to fulfill objectives of the Board.

Section 8: Vacancies

- A. In case a vacancy occurs in the office of the President, one of the Board members shall serve notice of an election. If there is a Vice President serving under the President, the Vice President shall act as President for the remaining terms and will be eligible to serve for two more consecutive terms. If a Vice President does not exist or if the Vice President is not able to fill the position, then the office shall be filled for the unexpired term by a person elected by a two-thirds majority vote of the remaining members of the Board, after notice of such election has been given.
- B. A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a two-thirds majority vote of the remaining members of the Board, after notice of such election has been given.
- C. The Board may remove any elected officer from office by a majority vote of the PTO Board who are present at a special meeting called for that purpose.

Article VII: Duties of Officers

Section 1: The President shall:

- A. Be knowledgeable about Robert's Rules of Order Newly Revised;
- B. Prepare the agenda for, preside and maintain order at all meetings of the organization;
- C. Be a member ex-officio of all committees except the Nominating & Audit Committees;
- D. Appoint the chair of the Nominating Committee;

- E. Appoint members of Standing and Special Committees, subject to the approval of the Board;
- F. Create, maintain and distribute an accurate roster of the PTO Board;
- G. Represent the Board at meetings of the CSISD Citywide PTO or designate an alternate PTO Board member to attend;
- H. Perform such duties as may be prescribed in the bylaws or assigned to him/her by the organization or by the Board.

Section 2: The Vice President shall:

- A. Be knowledgeable about Robert's Rules of Order Newly Revised;
- B. Be able to assume the role of President, if necessary;
- C. May have signature authority on all PTO bank accounts.

Section 3: The Secretary shall:

- A. Be knowledgeable about Robert's Rules of Order Newly Revised;
- B. Record the minutes of all Board meeting of the organization;
- C. Prepare all minutes and distribute electronically (paper copies may be provided upon request);
- D. Maintain and have available at all meetings documentation for the current year including current bylaws, minutes, correspondence and any business procedures;
- E. Handle all official correspondence for this organization, except for those specifically assigned to officers;
- F. Perform such other duties as may be delegated;
- G. May have signature authority on all PTO bank accounts.

Section 4: The Treasurer shall:

- A. Have signature authority on all PTO bank accounts;
- B. Receive all monies of the organization and pay out funds in accordance with the approved budget as authorized by the PTO;
- C. Keep an accurate record of all financial transactions of the PTO;
- D. Present a financial report at every meeting of the organization and at other times as

- requested.
- E. Keep records including bank statements, financial reports, receipts, budgets, invoices, paid receipts, canceled checks, etc.
- F. Take the steps necessary for collecting insufficient funds received by the organization;
- G. Submit all necessary tax information;
- H. Prepare an annual report, which covers the fiscal year. Report should be given to the Board, principal and audit committee by September 1.
- I. Submit financial records annually for review by Audit Committee;
- J. Perform such other duties as may be delegated.

Section 4: Principal and Teacher Representative

- A. The Principal shall act as an advisor to the Board.
- B. The teacher representative shall be a representative between the teachers and the Board, inform staff of Board activities and report any information that is pertinent to the Board from all staff.

Section 5: All Officers shall (a) perform the duties prescribed in the parliamentary authority in addition to those outlined in these bylaws and those additionally assigned to meet the objectives of the organization, and (b) deliver to their successors all official material at the last meeting at which the new officers are installed.

Article VIII: Meetings

Section 1: A Board shall host a minimum of two (2) meetings annually, one (1) meeting in the Fall and one (1) in the Spring. The primary purpose of the Spring meeting shall be used to present end of year reports, and elect a new Board.

Section 2: General meetings are held on a regular basis. Meeting day and time is voted on by the Board; however, meeting times may not conflict with another feeder campus meeting day/time within CSISD. A master schedule of each campus meeting day and time is kept by the Citywide PTO President. Any change must be submitted to the Citywide PTO President to be updated on the master schedule.

Section 3: All meetings of the PTO are open to the public. Visitors are invited to participate in meeting discussions. Visitors can not add items to the agenda without prior approval.

Section 4: Special meetings of the PTO may be called by the President or by a majority of the Board with prior notice of such meetings.

Section 5: Voting

- A. Majority present constitutes a quorum.
- B. Only Board members can make motions and vote.
- C. Email voting is allowed and can be done at any time. A time limit for responses must be given, members that vote must “reply all”, and the majority of responses received carries the vote. Final vote results must be sent out to all Board members by email. All email votes and the result must be documented by the Secretary as an addendum to the next regular PTO meeting minutes.
- D. Each school has only one vote at Citywide meetings.

Article IX: Committees

Section 1: Committees shall be created by the Board as may be required to promote the objectives and interests of the organization. The Chairperson of the committee shall be selected by the Board.

Section 2: The Chairperson of all committees shall present plans of work to the Board, and no committee work shall be undertaken without the approval of the Board. Final reports shall be given at a designated Spring annual meeting.

Section 3: The term of office shall be one year or for a designated period of time as decided upon by the Board.

Section 4: A member of each Standing Committee shall give a report of activities at the regular meetings of the PTO and at other times when requested.

Section 5: Nominating Committee

- A. There shall be a Nominating Committee consisting of three members selected by the Board from its body. The President shall appoint one of the three to serve as chairperson of the committee.
- B. The Nominating Committee shall attempt to have nominees represented from each feeder school (if applicable).
- C. The Nominating Committee shall select at least one nominee for each office to be filled and submit the report of nominees at a regular meeting in the Spring.
- D. The report of the Nominating Committee shall be publicized prior to the election to all PTO members.

- E. Following the report, an opportunity shall be given for nominations from the floor.
- F. Only those who have consented to serve if elected shall be eligible for nominations, either by the committee or from the floor.
- G. Ballot voting must be made available to current PTO members. Voting location and time must be publicized to the PTO members. Once voting is complete, ballots will be tallied by the Nominating Committee or any three designated Board members.
- H. The nominees with the most votes are elected to the Board.

Section 6: Audit Committees

- A. There shall be an Audit Committee consisting of at least three members of the Board.
- B. The Audit Committee shall examine the banking financial statements and Treasurer reports.
- C. The committee must approve the Treasurer annual report and sign a statement at the end of the report stating that the report has been verified and approved. The annual report covers the timeframe of August 1 to July 31.

Article X: Parliamentary Authority

Robert's Rules of Orders Newly Revised shall govern this organization in all cases to which they are applicable and in which they are not consistent with these bylaws.

Article XI: Financial Policies

Section 1: The fiscal year of the PTO shall begin on August 1 and end on July 31.

Section 2: Any non-budgeted expenditure must be approved by the PTO Board.

Section 3: When fundraising, tax regulations must be followed and taxes paid, if applicable.

Article XII: Dissolution of Organization

In the event that the PTO should dissolve as a viable organization, all funds held by the organization will become property of the CSISD Citywide PTO. If the Citywide PTO dissolves, then funds will become property of CSISD.

Article XIII: Amendments

Section 1: Citywide bylaws shall be reviewed annually in the Fall.

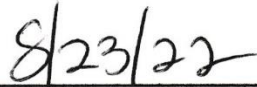
Section 2: These bylaws may be amended at any regular meeting of the organization by a two-thirds vote of the members present and voting, provided notice of the proposed amendment shall have been given at the previous meeting.

Section 3: A committee may be appointed to submit a revised set of bylaws as a substitute for these bylaws only by a majority vote at a meeting of the CSISD Citywide PTO Board, or by two-thirds vote of the CSISD Citywide PTO Board.

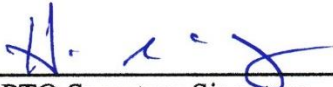
These bylaws were approved by the Citywide PTO at the September 28, 2021 Board meeting and were reaffirmed at the August 23, 2022 forum. They govern all CSISD PTOs.



Citywide PTO President Signature



Date



Citywide PTO Secretary Signature



Date

Addenda

PTO President Addendum

In our Citywide PTO Bylaws, Article VII, Section 1 lays out the duties of the president. This addendum gives additional guidance for each of those duties.

1. Be knowledgeable about Robert's Rules of Order Newly Revised
 - * The President must be able to maintain order during the PTO meetings.
 - * The President is responsible for keeping the meeting on topic/agenda.
2. Prepare the agenda for, preside and maintain order at all meetings of the organization
 - * It is recommended to meet with the campus administrator regularly to prepare for each meeting.
 - * The agenda should be distributed to all PTO before or at each meeting, along with the prior meeting minutes and the current Treasurer report.
3. Be a member ex-officio of all committees except the Nominating & Audit Committees
 - * This will assist in the management of the PTO.
4. Appoint the chair of the Nominating Committee
5. Appoint members of Standing and Special Committees, subject to the approval of the Board
6. Create, maintain and distribute an accurate roster of the PTO Board
 - * Maintaining an accurate roster facilitates good communication within the PTO. Roster should be provided to all PTO members.
 - * Meeting dates/schedules should be provided to all members and/or posted on the website.
7. Represent the Board at meetings of the CSISD Citywide PTO or designate an alternate PTO Board member to attend
 - * Be able to relay information from Citywide PTO to campus PTO.

8. Perform such duties as may be prescribed in the bylaws or assigned to him/her by the organization or by the Board

* Duties will vary based upon priorities of each PTO.

PTO Treasurer Addendum

In our Citywide PTO Bylaws, Article VII, Section 4 lays out the duties of the treasurer. This addendum gives additional guidance for each of those duties.

1. Have signature authority on all PTO bank accounts

- 1.1 The Treasurer must be a signer on the PTO bank account.
- 1.2 It is recommended that the Vice-President and/or Secretary are also signers on the bank account.
- 1.3 The President should NOT be a signer on the bank account.
- 1.4 No employee of the district may be a signer on the bank account (therefore, they also cannot be the treasurer).
- 1.5 Be sure to review yearly who is an authorized signer with your bank and remove officers who are no longer in a position that should be on the account.
- 1.6 Two club officers must sign each disbursement/check. Both signers must be organization members and may not be school district employees.
 - 1.6.1 This is not a bank rule. The bank will only look for one signature on the check to be an authorized signer on the account. This rule is for accountability so that no one PTO officer may make a disbursement from the account on their own.
 - 1.6.2 It is recommended that the first signer be the treasurer and the second signer be the VP or Secretary.
 - 1.6.3 Generally, no funds should be electronically disbursed from the PTO account. The treasurer should write checks for all disbursements from the PTO account when possible. However, when it is not possible to write a check for a disbursement, the treasurer may document the electronic disbursement and the reason a check was not written and collect the two signatures on that document. This covers the two signer rule for an electronic disbursement.
- 1.7 Instruct the bank that no debit or credit cards should be issued for the bank account.

2. Receive all monies of the organization and pay out funds in accordance with the approved budget as authorized by the PTO.

- 2.1 Any time cash is collected for the PTO, the cash receipts process should be carefully planned to protect those collecting the money and prevent a situation where there could be questions about how money was handled.
 - 2.1.1 There should be at least two people collecting money at all times.

- 2.1.2 After money is collected, at least two people should count the money and sign a cash collection receipt before giving it to the treasurer.
- 2.1.3 All money received should be deposited promptly. Don't hold money at your home. Take it straight to the bank or ask permission to store it in the school safe.
- 2.1.4 Count money and place it in a lock bag or sealed envelope before asking a school to store it in the safe.
- 2.1.5 Keep a record of everything that goes into each bank deposit.
- 2.1.6 You should not use cash receipts or petty cash to reimburse expenses or pay for an invoice. The cash should be deposited and a check written so that all money is properly accounted for.
- 2.1.7 All checks for deposit should be listed separately on a deposit slip. At times when there are too many checks to list separately, a good practice is to write the number of checks deposited on the deposit slip.
- 2.1.8 Incoming checks should be restrictively endorsed immediately upon receipt. This can be done by stamping or writing "deposit only".
- 2.1.9 When notified by the bank of a returned check, work with the bank institution and the person who wrote the check to resolve the issue.
- 2.2 When processing credit card or electronic payments or donations of any kind to the PTO, the same care should be taken to be sure that the money is properly deposited and recorded in the PTO's bank account.
 - 2.2.1 Some generally accepted ways to process payments are through services like Paypal, Square, and Membership Toolkit.
 - 2.2.2 If a PTO is using any service to process credit cards or take electronic payment of any kind, the PTO should have their own account with that service. PTOs should NOT use personal board member accounts to collect money for sales or donations.
 - 2.2.3 A report of money processed by these services should be reconciled with the PTO bank statement to insure that all money was properly deposited into the account.
 - 2.2.4 Fees from processing credit cards should be recorded as a separate expense item. These cannot be deducted from the sale price of an item for sales tax purposes. The entire amount of the sale is still taxable.
- 2.3 The board should approve a budget that gives the treasurer authority to pay out funds. While the timing of making this budget differs among individual PTOs, it **MUST BE** approved before any money is spent for that school fiscal year.

- 2.3.1 Once a budget is approved for the year, the treasurer should keep record of what has been spent in each budget category and always be aware of the amount that is left in each category.
- 2.3.2 Once the amount for a budget category has been spent, no additional funds can be paid out unless the board approves the additional amount.
- 2.3.3 Any non-budgeted expenditure that comes up must be approved by the board before funds are paid out.
- 2.3.4 Boards should have a process for the approvals required for check disbursements and the steps to follow when members submit receipts for reimbursement. Before paying out funds from the account, the treasurer should receive the required documentation as well as an invoice, receipt, or other form of proof of the amount of the expense.
- 2.3.5 When petty cash is needed, the person requesting the cash must fill out a form to request it that will be signed by both the treasurer and the person accepting the cash from the treasurer at the time the cash is provided. The form should have a second part to it that includes two signatures by the PTO members who return the petty cash to the treasurer for redeposit.
- 2.3.6 Handling of PTO checks: All unused checks should be kept safe and secure at all times. Checks should never be pre-signed. "Blank" checks should never be issued. Issuing checks to the order of Cash should be prohibited.

3. Keep an accurate record of all financial transactions of the PTO

- 3.1 Each PTO should establish a way to record and keep all the financial transactions of the organization. This can include check registers, excel spreadsheets, word documents, programs like Quickbooks or Membership Toolkit, or any other accounting programs.

4. Present a financial report at every meeting of the organization and at other times as requested.

- 4.1 A monthly Treasurer's report should be given at all PTO meetings. Board members should make a point to look at this report and ask questions.
- 4.2 In months the PTO does not meet, prepare a report to be given at the next meeting. It's a good practice to go ahead and email this to the president at the time it's created for accountability.
- 4.3 Reconcile the check register/PTO books with the bank statement monthly.

5. Keep records including bank statements, financial reports, receipts, budgets, invoices, paid receipts, canceled checks, etc.

- 5.1 Find a system of saving records that works for your PTO and be sure to save those records from year to year and pass them on to the new board.
- 5.2 The IRS requires that you keep records for 3 years. The state of Texas requires that you keep them for 4. At least meet these minimum requirements.
- 5.3 Bank statements should be sent to the PTO's official address (school address or PO Box). Each month the President should look at the statement and see that it is reconciled to the treasurer's report, then sign it.
- 5.4 The treasurer is also allowed to have online access to bank account statements.

6. Submit all necessary tax information.

- 6.1 As a 501c3 tax exempt organization, the PTO still has a duty to file tax returns and pay any sales taxes due. There are two different tax authorities the PTO is under: the IRS and the state of Texas.
- 6.2 A federal tax return must be filed yearly with the IRS. This return is done at the Citywide level through our CSISD business office and an accounting firm that prepares the return. Individual PTOs do not need to file their own return with the IRS. Individual PTOs are responsible for turning in the reports that the accountants need to prepare the report. These include:
 - the year end financial report
 - copies of the beginning and ending bank statements for the year
 - a reconciliation of beginning and ending cash register balances to bank statements
 - the audit report
 - If a PTO ever receives an IRS 990 form or any other communication from the IRS, copies of these must be sent to the citywide treasurer and the district business office contact.
- 6.3 Sales tax returns must be filed with the state of Texas if PTOs are selling items. PTOs are not exempt from paying taxes on sales.
 - 6.3.1 If you are going to sell anything, you must have a sales tax permit. The treasurer should be sure they have a copy of the sales tax permit before selling items.
 - 6.3.2 Sales taxes are counted on a calendar year (not school year) basis, so communication between school years is important.

- 6.3.3 Sales tax returns are due quarterly on April 20, July 20, October 20 and January 20. Most PTOs can qualify to file yearly on January 20. If you want this option, contact the state comptroller to find out if you qualify and how to change to filing yearly.
- 6.3.4 Once you have a sales tax permit, you must file a tax return even if you have zero dollars of sales to report. Zero dollar returns can be filed online here: <https://mycpa.cpa.state.tx.us> For returns where sales tax is due, most of the time PTOs can use the short form.
- 6.3.5 When you have questions on what is taxable and not taxable for PTOs, you might first check the resource “School Fundraisers and Texas Sales Tax”. Keep in mind that it is written to all school organizations (not just PTOs), so be sure you are paying attention to what is specifically written to PTOs. You can always bring questions to the Citywide treasurer and the District business office contact.
- 6.3.6 Some items that are generally taxable:
- Key fob sales
 - Shirt/spirit wear sales
 - Sales of any tangible item that is not specifically exempt
 - Sales of auction items (you are selling a tangible item)
- 6.3.7 Some items that are generally not taxable:
- Yearbook sales
 - Sales of food at a school event (as long as all proceeds go to the PTO)
 - Sales of coupon books
 - Sales of tickets to carnivals, dances, etc.
 - Sales of tickets for a raffle (you are not selling the tangible items in this case)
- 6.3.8 A PTO may choose two tax-free days each year (January through December) where all sales or auctions that take place on that day are tax exempt. Good communication between school years is needed to be sure the next year’s treasurer is aware of any tax-free days already used.
- 6.3.9 As a non-profit 501c3, a PTO can make purchases in the state of Texas without paying sales tax. Use the Texas Sales and Use Tax Exemption Certification form. Always use YOUR PTO’S EIN if you are asked to include it on the form.

6.3.10 Because it is a tax-exempt organization, the PTO should NOT be using its funds to pay sales tax. This means that the treasurer should not reimburse sales tax to individual PTO members (they must make purchases with the tax exempt number or be willing to cover the sales taxes personally).

7. Prepare an annual report, which covers the fiscal year. Report should be given to the Board, principal and audit committee by September 1.

- 7.1 The treasurer's annual report should cover the entire PTO year from August 1 – July 31.
- 7.2 Once books are closed on July 31, the treasurer should prepare and sign a year end financial report. This can look very similar to the monthly reports that have been given at meetings. It should show check register beginning cash at August 1 of the previous year, expenses and income by category, and ending cash at July 31 of the current year.
- 7.3 This report should be given to the board and the audit committee by September 1 of the following school year.
- 7.4 Remember that this report is a CASH BASIS report. Include in the report all items that were deposited and paid out from the PTO account for the 12 months of your report. Items that are related to another school year (for example: sponsorships for next school year that were deposited in May or a teacher grant awarded in the spring that wasn't paid for until August) can be listed as separate line items for clarification.

8. Submit financial records annually for review by Audit Committee

- 8.1 The year end financial report prepared by the treasurer as well as all the supporting documentation should be reviewed by an audit committee in September of the following year.
- 8.2 The audit committee should have at least 4 PTO members. The Treasurer for the year being reviewed CANNOT be on the audit committee, but they can be present at the meeting to answer questions.
- 8.3 Once the audit is complete, the committee members sign the audit committee report, which is turned in with other year end items to citywide and the district (see item 6.1).
- 8.4 During the audit, the audit committee should:
 - Verify that the treasurer has been following PTO procedures and following good practices for handling money.
 - Verify that the math is correct (check register/PTO books are balanced and match year end report, monthly reports are correct).
 - Test some of the transactions and see if correct documentation is there.

- Verify that sales taxes have been filed and paid.

9. Other important items for Treasurers:

- 9.1 Each PTO was established as a 501c3 and has their own EIN (Employer Identification Number). Use your individual PTO EIN at all times. You are not permitted to use any other EINs, including ones attached to the district, your school campus, or the citywide PTO.
- 9.2 PTO funds should be used in manners that benefit all students.
 - 9.2.1 PTO Clubs that are tax-exempt organizations may not require individuals to participate in its fundraising efforts even though those individuals, or their children/students, may benefit from those efforts.
 - 9.2.2 These organizations may not require individuals to “donate” or otherwise pay any money in lieu of participation in fundraising efforts.
 - 9.2.3 If an individual chooses not to participate in fundraising, that individual, or their child/student, may not be denied any benefit resulting from the funds raised nor can that individual be penalized for choosing not to participate.
 - 9.2.4 Benefits resulting from fundraising efforts may not be based on participation in fundraising efforts or on revenues raised individually. All revenues raised must be shared equally among the group regardless of individual fundraising efforts. For example: School Spirit PTO is having a fundraiser to help pay for a field trip. The trip costs \$5,000 for 100 students, or \$50 per student. Only 75 of the 100 students participate in fundraising. A total of \$1,500 is raised by these 75 students, and each student raised a different amount. The \$1,500 must be allocated equally among all 100 students (\$15/student), and the remaining \$3,500 cost of the trip will be equally by all 100 students (\$35/student).
 - 9.2.5 PTOs must be careful to follow these guidelines because the IRS considers fundraiser proceeds that are credited to individual student accounts to be personal taxable income to the student and/or student’s family.
 - 9.2.6 PTOs must be careful to follow these guidelines because donations are not tax deductible for the donor if the funds were recorded in individual accounts.
 - 9.2.7 PTOs must be careful to follow these guidelines because parent organizations that use individual accounts can lose their tax-exempt status.
- 9.3 The commingling of PTO money with school money is not permitted.
- 9.4 School employees may not accept loans of funds from PTOs.

- 9.5 A PTO should be absolutely sure it has or will have the money necessary to meet its financial commitments. A PTO does not have the authority to commit or to represent in any way that the College Station ISD is responsible for any of its obligations in the way of paying bills and/or fulfilling any other agreement.
- 9.6 PTOs may seek competent tax and legal advice on their own and at their expense on an as needed basis to assist and to advise them on legal and tax matters.

Sample Forms

**School
Logo
Here**

Date: _____

To: _____

On behalf of the School's Name PTO, I would like to say thank you for your support through your generous donation. It is because of the support of many businesses and families that we can give back to our school in ways that impact all of our students. Our PTO supports the school through giving to teacher grants, field trips, enrichment days, family nights, playground equipment, technology, book fairs, and more. We could not do this without you.

Please accept this letter as a receipt for your tax-deductible donation of _____.

This donation was made to our 501c3 nonprofit organization. No goods or services were rendered in exchange for this donation.

Sincerely,

School's Name PTO

Signed by: _____

Title: _____

**Check Request Form
School's Name PTO**

Person making request:

Phone Number:

Date Form Submitted: / /

Date Check Needed: / /

Budget Category:

Invoice attached _____ OR Receipt attached _____

Check should be payable to:

Amount:

If check should be mailed by treasurer, the address it should be sent to is:

To be filled out by treasurer:

This check disbursement is for amounts included in the annual budget _____

OR approved by the board on / / _____

Check disbursement approved by:

Name	Signature	Date
------	-----------	------

<u>Name</u>	Signature	Date
-------------	-----------	------

Date delivered/mailed: / /

Check number:

Cash/Checks Deposit Record School's Name PTO

Activity/Event:

Date of Event: / /

Person Turning in Money for Deposit:

Phone Number:

	Quantity of Bills/Coins		Total
Hundreds		x \$100	
Fifties		x \$50	
Twenties		x \$20	
Tens		x \$10	
Fives		x \$5	
Ones		x \$1	
Quarters		x \$.25	
Dimes		x \$.10	
Nickels		x \$.05	
Pennies		x \$.01	
Check #			
Check #			
Check #			
*If more than 3 checks, use line below to list the total number of checks and total cash amount of checks.			
Checks	# of checks:		
TOTAL CASH/CHECKS TURNED IN			\$

In turning in the amount above, I am stating that it has been handled according to PTO guidelines. I also am stating that it has been counted by at least one other person.

Name	Signature	Date
------	-----------	------

Name of second counter	Signature	Date
------------------------	-----------	------

To be filled out by treasurer:

Date of receipt of money: / /

Date of deposit: / /

Treasurer signature:

School's Name PTO Audit Committee Statement
FOR THE TIME PERIOD
August 1, 20XX – July 31, 20XX

The audit committee members named below have reviewed the attached Financial Report and related financial activity for the time period of August 1, 20XX through July 31, 20XX in detail. These members agree that the Financial Report and the related financial activity are proper and correct to the best of their knowledge. **No exceptions were noted during the review.**

_____	_____	_____	_____
Printed Name	Officer Title/Member	Signature	Date
_____	_____	_____	_____
Printed Name	Officer Title/Member	Signature	Date
_____	_____	_____	_____
Printed Name	Officer Title/Member	Signature	Date
_____	_____	_____	_____
Printed Name	Officer Title/Member	Signature	Date

Petty Cash Request School's Name PTO

Activity/Event: _____ Date of Event: / /

Date of Request: / / Date Needed: / /

Person Making Request:

Phone Number:

	Quantity of Bills/ Number of Rolls		Total
Twenties		x \$20	
Tens		x \$10	
Fives		x \$5	
Ones		x \$1	
Quarters (roll = \$10)		x \$10	
Dimes (roll = \$5)		x \$5	
Nickels (roll = \$2)		x \$2	
Pennies (roll = \$.50)		x \$1	
TOTAL PETTY CASH NEEDED			\$

In requesting the petty cash above, I am assuming full responsibility for this money. I understand that I am required to turn the same amount of cash back in at the end of this event. I agree to handle all cash according to PTO guidelines.

Name _____ Signature _____ Date _____

To be filled out by treasurer:

Date of withdrawal: / /

Date of delivery: / /

Signature of treasurer upon delivery of cash:

Signature of person accepting delivery of cash (after they have counted it):

Date of return: / /

Signature of person returning cash (after they have counted it):

Signature of second counter of cash (after they have counted it):

Signature of treasurer upon receipt of cash:

Date of re-deposit: / /

**Electronic Disbursement Request Form
School's Name PTO**

Person making request:

Phone Number:

Date Form Submitted: / /

Date Needed: / /

Budget Category:

Reason for needing to an electronic disbursement instead of check:

Amount:

Other Instructions for Treasurer:

To be filled out by treasurer:

This disbursement is for amounts included in the annual budget _____

OR approved by the board on / / _____

Disbursement approved by:

Name	Signature	Date
------	-----------	------

<u>Name</u>	Signature	Date
-------------	-----------	------

Date disbursement made: / /

***Receipt or other form of payment proof must be attached when payment is complete.**

School's Name PTO Treasurer's Report

	August	20XX
--	--------	------

Beginning Cash 7/31/20XX per check register	\$ 3,159.50
Ending Balance 8/31/20XX per check register	\$ 10,125.34
Ending Balance 8/31/20XX per bank statement	\$ 10,625.34
Difference	\$ (500.00) (explain difference here if needed: outstanding checks, deposits in transit, etc)



Income		Expenses	
Business Sponsors	\$8,250.00	CC Creations	\$ 500.00
		Staff Appreciation: reimbursement to XXXXX	\$ 784.16
Totals	\$8,250.00		\$1,284.16

*You can get as detailed as needed in this section.

Outstanding checks:		
ck#	amt	payee
123	\$ 500.00	CC Creations
total	\$ 500.00	

Other notes from the treasurer:

A	B	C	D	E	F	G
School's Name PTO						
Year End Financial Report						
8/1/20XX-7/31/20XX						
Beginning Cash Balance as of 8/1/20XX:						\$4,123.50
INCOME						
				Actual Income	Direct Expenses	Net Income
Fundraising						
				\$ 6,200.00		
				\$ 21,576.00		
					\$ 448.00	
					\$ 1,930.25	
					\$ 114.80	
						\$ 25,282.95
Business Sponsorship Program/T-shirts						
				\$ 9,800.00		
					\$ 3,840.21	
					\$ 195.00	
						\$ 5,764.79
				\$ 2,140.00		
					\$ 135.00	
						\$ 2,005.00
TOTAL NET INCOME:						\$ 33,052.74
EXPENSES						
						Expense
						\$ 50.00
						\$ 14,370.86
						\$ 1,200.00
						\$ 185.00
						\$ 1,060.17
						\$ 425.00
						\$ 90.56
						\$ 160.00
						\$ 5,568.20
						\$ 7,325.00
						\$ 1,650.00
TOTAL EXPENSES:						\$ 32,084.79
Ending Cash Register Balance as of 7/31/20XX:						\$5,091.45
Bank Statement Balance as of 7/31/20XX:						\$5,250.87
<i>Notes: The difference between ending cash register balance and bank statement balance is due to an outstanding check #1337 for \$159.42.</i>						
Prepared by Name Name, 20XX-20XX Treasurer						
<i>(Print and sign here)</i>						